

**Internal Revenue Service**

**Department of the Treasury**

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Person to Contact:

Telephone Number:

Refer Reply To:

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Date: August 8, 2003

Dear [REDACTED]:

This letter is a response to your letter about the revocation of Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents. In response to your question about whether the Office of Chief Counsel will provide guidance on this subject, the Department of the Treasury 2003-2004 Priority Guidance Plan includes as an item guidance regarding the release of a claim for exemption for a child of divorced and separated parents. Also, please note that the current version of Form 8332 includes the following tip: "To help ensure future support, you may not want to release your claim to the child's exemption for future years."

Thank you for writing about this issue. I hope that the information in this letter is helpful. If you have any questions, please call [REDACTED]

Sincerely,

Robert A. Berkovsky  
Branch Chief  
Office of Associate Chief Counsel  
(Income Tax & Accounting)